

CALENDAR YEAR 2020 BUSINESS TAX EMPLOYEE LEVY RATES	
TYPE OF BUSINESS	EMPLOYEE RATE
ACCOUNTANT	12.55
ADVERTISING AGENCY	9.65
ADULT BUSINESS	Business License required
AGENCIES / AGENTS - MISC.	9.65
AIRCRAFT SALES – NEW / USED	6.20
AIRLINE CHARTER SERVICE	9.65
AIRPORT	6.20
AMUSEMENT FACILITY	Business License required
AMUSEMENT TICKETS	9.65
ANIMAL DOCTOR	12.55
ANIMAL GROOMING	9.65
ANSWERING SERVICE	9.65
APARTMENTS / BUNGALOW COURTS	See rates for Residential Rentals
APPAREL / SHOE STORE	6.20
APPLIANCE STORE	6.20
APPRAISER	12.55
ARCHITECT	12.55
ART TEACHER	9.65
ARTIST RELATED	9.65
ATTORNEY	12.55
AUCTIONS	Business License required
AUTO BODY / PAINT / CUSTOM	9.65
AUTO PARTS / SUPPLIES / ACCESSORIES / GLASS	6.20
AUTO REPAIRS – MECHANICAL	9.65
AUTOMOBILE / TRUCK / MOTORCYCLE SALES – NEW / USED	6.20
AUTOMOBILE WRECKING	Business License required
BACTERIOLOGIST	12.55
BAKERY	6.20
BAIL BOND BROKER	9.65
BANK / MORTGAGE / FINANCIAL INSTITUTION	Please call
BARBER / BEAUTY OPERATOR - RENTING SPACE	9.65

BARBER / BEAUTY SHOP	9.65
BEAUTY SCHOOL	9.65
BEAUTY SUPPLIES	6.20
BICYCLE SHOP	6.20
BILLIARD ROOM	Business License Required
BILLBOARD ADVERTISING	Business License Required
BINGO	Business License Required
BOARDING HOME OR SCHOOL	Business License Required
BOAT SALES – NEW / USED	6.20
BOOK STORE	6.20
BOOKKEEPING	12.55
BOWLING ALLEY	Business License Required
BOXING AND WRESTLING	Business License Required
BROKER - MERCHANDISE/EQUIP.	9.65
BROKER - MISC.	9.65
BROKERAGE OFFICE - INSURANCE	12.55
BROKERAGE OFFICE - REAL ESTATE	12.55
BROKERAGE OFFICE - STOCKS, BOND	9.65
BUILDING CONTRACTOR / CONST RELATED (Businesses based outside Burbank pay per job at time of Building Permit issuance)	9.65
BUILDING MAINTENANCE	9.65
BUILDING MATERIAL SALES	6.20
BUSINESS MACHINES STORE	6.20
CAMPER BODY / MOBILE HOME TRAILER SALES	6.20
CANNING	6.20
CARD SHOP	6.20
CAR WASH – AUTOMATED OR SELF-SERVE	9.65
CARNIVALS / FAIRS	Business License Required
CARPET / RUG / UPHOLSTERY CLEANING	9.65
CD SALES - RETAIL	6.20
CEMENT / CONCRETE SALES	6.20
CERTIFIED PUBLIC ACCOUNTANT	12.55
CHEMIST	12.55
CHILDRENS CLOTHING STORE	6.20
CHIROPODIST	12.55

CHRISTMAS TREE DEALER	Business License Required
CHIROPRACTOR	12.55
CIRCUS	Business License required
CIVIL ENGINEER	12.55
CLEANING SERVICES	See rates for Laundry Services
COCKTAIL LOUNGE/BEER BAR	6.20
COIN OR STAMP SHOP	6.20
COIN OPERATED LAUNDRY	See rates for Laundry Services
COIN OPERATED VENDING MACHINES	See rates for Coin-Operated business
COLLECTION AGENCY	9.65
COMMERCIAL RENTAL	See rate for Commercial Rentals
COMMODITIES	9.65
CONSTRUCTION EQUIPMENT RENTALS	9.65
CONSULTANT	9.65
COMPUTER SERVICE / E-COMMERCE	9.65
CONSIGNMENT STORE	6.20
CONTRACTOR / CONSTRUCTION RELATED (Businesses based outside Burbank pay per job at time of Building Permit issuance)	9.65
COSTUME JEWELRY	6.20
CREDIT UNION	Please Call
CURB LETTERING	Business License required
DANCE / VOCATIONAL / TRADE SCHOOL	9.65
DANCE HALL / DANCES	Business License required
DATING SERVICE / SOCIAL CLUB	9.65
DAY CARE OR NURSERY (Child or Adult)	Business License required
DELIVERY SERVICE	9.65
DENTAL LABORATORY	12.55
DENTAL / MEDICAL EQUIPMENT RENTALS	9.65
DENTIST	12.55
DEPARTMENT STORE	6.20

DESIGNER	12.55
DOG OBEDIENCE / TRAINING SCHOOL	9.65
DRAFTER	12.55
DRESSMAKER	9.65
DRIVE-IN RESTAURANT	6.20
DRIVING SCHOOL	9.65
DRUG STORE	6.20
DRY CLEANERS	See rates for Laundry Services
EATING PLACE	6.20
E-COMMERCE / COMPUTER SERVICE	9.65
ECONOMIST	12.55
ELECTRICAL ITEMS – SERVICE / REPAIR	9.65
ELECTRICAL SALES	6.20
ELECTRONICS STORE	6.20
EMPLOYMENT AGENCY	9.65
ENGINEER	12.55
ENGRAVING / LITHOGRAPHY	6.20
ENTERTAINMENT / RELATED SERVICES	9.65
ENTERTAINMENT FACILITY	Business License required
ENTOMOLOGIST	12.55
EQUIPMENT BROKER	9.65
ESCORT	Business License required
ESCROW COMPANY OR DEPARTMENT	9.65
EXPORT / IMPORT	6.20
FABRIC / LINEN STORE	9.65
FINANCIAL INSTITUTION (for which in lieu taxes are paid to the state)	Please Call
FIREARMS DEALER	Business License required
FIX-IT SHOP	9.65
FLOOR / WALL COVERING / UPHOLSTERY / WINDOW SERVICES	6.20
FLOWER SHOP / NURSERY	6.20
FOOD PROCESSING / STORAGE	6.20
FOOD STAND	Business License required

FOOD / ICE / MILK DELIVERY	Business License required
FOOD TRUCK	Business License required
FREE LANCE PHOTOGRAPHER	9.65
FUNERAL DIRECTOR	9.65
FURNITURE – HOME / OFFICE	6.20
FURNITURE RENTALS	9.65
GARDENER / OUTDOOR GROUNDS SERVICES	9.65
GASOLINE SERVICE STATION (SEE MORE INFO BELOW)	6.20
Gasoline Service Station requires ADDITIONAL BTs for the following if ownership is different from the station:	
<ul style="list-style-type: none"> Automotive Mechanical Repairs 	9.65
<ul style="list-style-type: none"> Retail Sales / Convenience Market with pre-packaged food items only 	6.20
GEOLOGIST	12.55
GIFTS SHOP	6.20
GLASS SALES	6.20
GOVERNMENTAL AGENCIES	n/a
GRAVEL / SAND SALES	6.20
GROCERY STORE	6.20
GROOMING - ANIMAL	9.65
HANDBILL DISTRIBUTOR	Business License required
HANDYMAN / HOME REPAIRS	9.65
HARDWARE STORE	6.20
HEALTH CLUB	Business License required
HEALTH FOOD STORE	6.20
HOME PARTY SALES	6.20
HOME / OFFICE FURNITURE	6.20
HOTEL / MOTEL - RENTAL UNITS	See rates for Hotels/Motels
HORSE RIDING OR RIDING ACADEMY	Business License required
HOUSE PAINTING	9.65
ICE SKATING RINK	Business License required
ILLUSTRATOR	12.55
IMPORT / EXPORT	6.20
INSURANCE ADJUSTOR	12.55

INSURANCE AGENT (receiving a notice of appointment from insurance companies that pay in lieu taxes to the state)	Please Call
INSURANCE BROKER	12.55
INSURERS (activities for which in lieu taxes are paid to the state)	
INTERIOR DECORATOR	12.55
INTERNET SALES	9.65
ITINERANT MERCHANT (With a convention/exhibit)	Business License required
JANITORIAL SERVICE	9.65
JEWELRY / WATCH – RETAIL /REPAIR	6.20
JUNK COLLECTOR OR DEALER	Business License required
KENNEL	Business License required
KEY SHOP	6.20
LABORATORY	12.55
LANDSCAPE ARCHITECT	12.55
LAUNDRY COLLECTOR	See rates for Laundry Services
LAUNDRY-SERVICE/COIN-OP	See rates for Laundry Services
LEASE / RENT AUTOS & RV'S	9.65
LEASING / RENTAL - MISC.	9.65
LINEN / TOWEL SUPPLY	See rates for Laundry Services
LINEN / FABRIC STORE	9.65
LITHOGRAPHY / ENGRAVING	6.20
LIQUOR STORE	6.20
LOCKSMITH OR KEY SHOP	6.20
LUMBER SALES	6.20
MACHINERY – RENTALS	9.65
MACHINERY - RETAIL	6.20
MASSAGE ESTABLISHMENT OR NON-CERTIFIED TECHNICIAN	Business License required
MASSAGE TECHNICIAN, STATE-CERTIFIED	12.55
MAIL BOX RENTAL	6.20
MAIL ORDER	6.20
MANUFACTURER'S REPRESENTATIVE	9.65

MANUFACTURING / WHOLESALE	6.20
MECHANICAL REPAIR	9.65
MECHANICAL REPAIR / NON-AUTOMOTIVE	9.65
MEDICAL / DENTAL EQUIPMENT RENTALS	9.65
MEDICAL DOCTOR	12.55
MEDICAL LABORATORY	12.55
MEDICAL PRODUCTS OR SERVICE	6.20
MENS CLOTHING STORE	6.20
MERCHANDISE BROKER	9.65
MOBILE HOME TRAILER SALES	6.20
MORTGAGE COMPANY	Please Call
MOTEL / HOTEL – RENTAL UNITS	See rates for Hotel/Motels
MUSIC STORE	6.20
MUSIC TEACHER (Home-based businesses need special Home Occupation permit. Contact staff at 818-238-5280)	9.65
NEWSSTAND	6.20
NON-AUTOMOTIVE MECH REPAIR / OVERHAUL	9.65
NURSERY	6.20
OBEDIENCE SCHOOL – DOGS	9.65
OPTOMETRIST / OPTICIAN	12.55
OUTDOOR GROUNDS SERVICE	9.65
OPEN AIR MARKET	Business License required
OSTEOPATH	12.55
PACKAGING	6.20
PARKING STATION	Business License required
PAWNBROKER	Business License required
PEDDLER	Business License required
PEST CONTROL	9.65
PET SHOP	Business License required
PET SUPPLIES	6.20
PHARMACEUTICAL LABORATORY	12.55
PHOTOCOPY SERVICE	9.65
PHOTOGRAPHER – FREE LANCE	9.65
PHOTOGRAPHER - STUDIO	9.65

PHYSICIAN	12.55
PHYSICAL THERAPIST (Not an employee)	12.55
PLUMBING SALES	6.20
PODIATRIST	12.55
PRESCRIPTION DRUG STORE OR DEPT WITHIN STORE	6.20
PRIVATE AMBULANCE SERVICE	Business License required
PRIVATE BOARDING SCHOOL	Business License required
PROFESSIONAL - MISC.	12.55
PROTECTION SERVICE	9.65
PROMOTER	Business License required
PSYCHIC	Business License required
PSYCHOLOGIST	12.55
RADIO – SERVICE / REPAIR	9.65
RADIO STATION	6.20
REAL ESTATE BROKER	12.55
RECREATIONAL VEHICLE SALES – NEW / USED	6.20
RECYCLING CENTER	6.20
RELIGIOUS ORGANIZATION	n/a
RENT / LEASE – AUTOS AND RV'S	9.65
RENTAL / LEASING – MISC.	9.65
RENTAL EQUIPMENT	Business License required
RESIDENTIAL RENTAL (3 or more non-owner occupied units)	See rates for Residential Rentals
RETAIL OUTLET STORE	6.20
ROTO ROOTER SERVICE (Businesses located outside Burbank pay per job at time of Building Permit issuance.)	9.65
RUG CLEANER	9.65
RUBBISH (Waste Hauler permit required from Public Works also)	Business License required
SAND / GRAVEL SALES	6.20
SECOND HAND DEALER	Business License required
SECRETARIAL SERVICE	9.65
SHOE REPAIR	6.20
SHOE SHINE STAND	6.20
SHOE STORE	6.20

SHOOTING GALLERY	Business License required
SIGN & ADVERTISING CONTRACTORS	Business License required
SIGN PAINTER	Business License required
SOCIAL CLUB / DATING SERVICE	9.65
SOLICITOR	Business License required
SPECIALTY RETAIL	6.20
SPORTING GOODS STORE	6.20
STAMP / COIN SHOP	6.20
STEEL SALES	6.20
STATIONERY STORE	6.20
STOCK BROKER	9.65
STORAGE / PROCESSING OF FOOD	6.20
STORE WITH LIQUOR AND/OR BEER/WINE	6.20
SURGEON	12.55
SURPLUS STORE	6.20
SURVEYOR	12.55
TAILOR	9.65
TAKEOUT FOOD ONLY – NO SEATING	6.20
TAX RETURN	12.55
TAXI COMPANY / DRIVER	Business License required
TEACHER – MUSIC AND ARTS (Home-based businesses need special Home Occupation permit. Contact staff at 818-238-5280)	9.65
TELEPHONE SERVICE PROVIDER	6.20
TELEVISION – SERVICE / REPAIR	9.65
TESTING LABORATORY	12.55
THEATER (LIVE OR MOTION PICTURE)	Business License required
TICKET AGENCY	9.65
TIRE STORE	6.20
TOBACCO RETAILER (Business License required)	Please Call
TOWEL / LINEN SUPPLY	See rates for Laundry Services
TOW TRUCK COMPANY / DRIVER	Business License required
TRADE / VOCATIONAL / DANCE SCHOOL	9.65
TRAINING SCHOOL – DOGS	9.65

TRAVEL AGENCY	9.65
UNION	n/a
UPHOLSTERING	6.20
UPHOLSTERY CLEANER	9.65
UTILITIES / AIRPORT / RADIO / TELEPHONE / RECYCLING	6.20
VARIETY STORE	6.20
VEHICLE SERVICES	9.65
VENDING MACHINE OPERATOR – COIN OPERATED	See rates for Coin-Operated businesses
VETERINARIAN	12.55
VOCATIONAL / TRADE / DANCE SCHOOL	9.65
WALL COVERING	6.20
WAREHOUSE	6.20
WATCH / JEWELRY – RETAIL NEW MERCHANDISE OR REPAIR	6.20
WATER DISTRIBUTOR	Business License required
WHOLESALE / MANUFACTURING	6.20
WINDOW SERVICES	6.20
WOMEN'S CLOTHING STORE	6.20
X-RAY LABORATORY	12.55